

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

INDEPENDENT FILMS and RELOCATING TV SERIES

(First Season Only)

June 2019

For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs. Please read Budget Tagging and Tracking Tips and Program Guidelines before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. For wages to qualify, all services must be performed in the state.

All out of state expenditures should be tagged XX in your total production budget and as a free field code. This will enable the production to calculate all qualified and non-qualified California expenditures (for reporting purposes) and exclude the non-qualified out of state expenditures. XX tagging is not indicated in the chart below.

Visual Effects (VU) expenditures that qualify for bonus points are indicated in GREEN.

See Guidelines with respect to bonus points.

Yellow = Recent changes

Gold = Year 5 changes

Acct #	Description	Tag(s)	Comments
ABOVE THE LINE			
101-00	STORY & RIGHTS		
101-01	Story Rights – Purchase	NQ	
101-02	Acquisition Expenses	NQ	
101-06	Title Report	QE	If work performed in CA.
101-08	Copyright Fee / Copyright Report / Form PA	NQ	
102-00	WRITING		
102-01	Writers	NQ	
102-03	Editors and Consultants	NQ	
102-05	Research	QE	
102-06	Script Timing	QE	QW if paid directly through payroll.
102-07	Secretaries	QW	
102-08	Script Duplication	QE	
102-10	Script Coordinator	QW	
102-18	Script Clearance Research	QE	
102-19	Clearance Fees	QE	If paid to a CA company.

QW = Qualified Wages

VU = Visual Effects

QE = Qualified Expenditures

NQ = Not-Qualified

Acct #	Description	Tag(s)	Comments
102-00	WRITING		
102-20	Clearance License Fees	NQ	
102-25	WGA Registration Fee	NQ	
102-40	Materials & Supplies	QE	
102-45	Box Rentals – Writers	NQ	
102-45	Box Rentals - Staff	QE	On qualified labor only.
102-47	Car / Mileage / Allowances – Writers	NQ	
102-47	Car Allowances – Staff	QW	On qualified labor only.
102-48	Mileage Reimbursement – Staff	QE	On qualified labor only.
102-49	Cell Phones – Writers	QE	On qualified labor only.
102-49	Cell Phones – Staff	NQ	
102-50	Rentals	QE	
102-80	Writer Entertainment & Meals	QE	Excludes alcohol or mind-altering substances
102-85	Script Publication Fee (Features)	NQ	Paid to writer.
102-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
104-00	PRODUCER & STAFF		
104-01	Producer	NQ	
104-02	Executive Producer	NQ	
104-03	Line Producer	NQ	
104-04	Associate Producers	NQ	
104-05	Segment Producers	NQ	
104-06	Bumper Producers	NQ	
104-07	Producer Secretaries	QW	
104-08	Producer Assistants	QW	
104-40	Purchases and Supplies	QE	
104-45	Box Rentals – Producers	NQ	
104-45	Box Rentals – Staff	QE	On qualified labor only.
104-47	Car / Mileage Allowances – Producers	NQ	
104-47	Car Allowances - Staff	QW	On qualified labor only.
104-48	Mileage Reimbursement – Staff	QE	
102-49	Cell Phones - Producers	NQ	QE if paid direct to CA cell provider.
102-49	Cell Phones - Staff	QW	On qualified labor only.
104-50	Rentals	QE	On qualified labor only.
104-51	Payroll Fees	QE	On qualified labor only.
104-80	Producer Entertainment and Meals	QE	Excludes alcohol or mind-altering substances
104-90	Producer Overhead Charge	NQ	
104-95	Wrap Party/Crew & Cast Gifts	NQ	
104-96	Wrap Party/Crew & Cast Gifts	NQ	

QW = Qualified WagesVU = Visual EffectsQE = Qualified ExpendituresNQ = Not-Qualified

Acct #	Description	Tag(s)	Comments
104-00	PRODUCER & STAFF		
104-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
105-00	DIRECTOR & STAFF		
105-01	Director	NQ	
105-02	Second Unit Director	NQ	
105-03	Dialogue Coach, Acting Coach	QW	
105-04	Choreographer	QW	Off camera work only.
105-05	Technical Advisor	QW	
105-06	Intimacy Consultant / Advisor	QW	
105-07	Director's Secretary	QW	
105-08	Director's Assistant	QW	
105-40	Purchases and Supplies	QE	
105-45	Box Rentals – Director(s)	NQ	
105-45	Box Rentals – Staff	QE	On qualified labor only.
104-47	Car / Mileage Allowances – Director	NQ	QE if paid direct to CA cell provider.
104-47	Car Allowances - Staff	QW	On qualified labor only.
104-48	Mileage Reimbursement – Staff	QE	QE if paid direct to CA cell provider.
102-49	Cell Phones – Producers	NQ	On qualified labor only.
105-50	Rentals	QE	
105-60	Miscellaneous Director's Costs	QE	
105-80	Directors' Entertainment and Meals	QE	Excludes alcohol or mind-altering substances
105-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
106-00	PRINCIPAL CAST		
106-01	Principal Cast/Voices/Singers	NQ	
106-03	Cast Guardian	NQ	Per diem qualifies as QW, QW, ZW.
106-08	Sideline Musicians	QW	Must be paid through extras voucher.
106-09	Vocal / Dialogue Coach	QW	
106-10	Technical Advisor	QW	
106-12	Agent Fees	NQ	
106-15	Teacher/Welfare Worker	QW	
106-20	Casting Director	QW	For work performed in CA.
106-21	Casting Assistants	QW	
106-25	Casting Director Bonus	QW	
106-40	Purchases and Supplies	QE	
106-45	Teachers' Box Rentals	QE	
106-47	Car / Mileage Allowances – Cast	NQ	.
106-47	Car Allowances – Staff	QW	On qualified labor only.
106-48	Mileage Reimbursement – Staff	QE	On qualified labor only.
106-49	Cell Phones - Cast	QE	QE if paid direct to CA cell provider.
106-49	Cell Phones - Staff	QE	On qualified labor only.
106-50	Rentals	QE	.
106-52	Starwagons	QE	See Account # 147.
106-55	Wardrobe Allowance, Meal Penalties	NQ	

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Acct #	Description	Tag(s)	Comments
106-00	PRINCIPAL CAST		
106-56	Sober Coach	NQ	
106-57	Minor Work Permits	QE	For children working in CA from a CA Vendor.
106-60	Principal Cast Expenses	QE	Itemized with proof of direct payment to vendor by production company.
106-65	Principal Cast Gifts	NQ	
106-80	Principal Cast Meals	QE	
106-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
107-00	SUPPORTING CAST		
107-01	Supporting Cast/Day Players	NQ	
107-03	Puppet Captain	QW	Off-camera work only.
107-04	Puppeteers	NQ	
107-05	Dancers	NQ	See Acct. 111-08 for dancers paid as extras.
107-12	Agent Fees	NQ	
107-40	Purchases and Supplies	QE	
107-45	Box Rentals – Cast	NQ	
107-45	Box Rentals – Staff	QE	
107-47	Car / Mileage Allowances – Cast	NQ	
107-47	Car Allowances – Staff	QW	On qualified labor only.
107-48	Mileage Reimbursement – Staff	QE	On qualified labor only.
107-49	Cell Phones - Cast	QE	QE if paid direct to CA cell provider.
107-49	Cell Phones - Staff	QE	On qualified labor only.
107-50	Rentals	QE	
107-55	Wardrobe Allowance, Meal Penalties	NQ	
107-63	Loop Group	NQ	
107-65	Supporting Cast Gifts	NQ	
107-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
108-00	STUNTS		
108-01	Stunt Coordinator	QW	Off-camera work days only.
108-02	Stunt Performers/Doubles	NQ	Includes rehearsals.
108-03	Stunt Riggers/Safeties	QW	Off-camera work days only.
108-09	Overtime	QW	Off-camera work days only.
108-10	Stunt Adjustments	NQ	QW for off-camera safety personnel
108-12	Agent Fees	QE	
108-40	Stunt/Rigging Supplies	QE	
108-42	Stunt Equipment/Rigging Rentals	QE	
108-43	Safety Advisors	QW	Must be paid directly through payroll, otherwise QE.
108-45	Box Rentals	QE	On qualified labor only.
108-47	Car Allowances	QW	Qualified labor for off-camera work days only.
108-48	Mileage Reimbursement – Staff	QE	On qualified labor only.
108-49	Cell Phones	QE	On qualified labor only.

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Acct #	Description	Tag(s)	Comments
108-00	STUNTS		
108-51	Payroll Fees	QE	On qualified labor only.
108-55	Wardrobe Allowance, Meal Penalties	NQ	Off Camera only.
108-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
109-00	REHEARSALS		
109-01	Non-Cast Readers	QW	
109-15	Cast Stand Ins	QW	
109-40	Purchases and Supplies	QE	
109-47	Car / Mileage Allowance - SAG	NQ	
109-47	Car Allowance – Staff	QW	Qualified Non SAG labor only
109-48	Mileage Reimbursement – Staff	QE	
109-50	Rentals (Rehearsal Space, etc.)	QE	
109-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
110-00	ABOVE-THE-LINE TRAVEL & LIVING		
110-01	Above The Line Airfare	QE	Intrastate travel only. Must be purchased from a CA vendor.
110-09	Studio Executives Airfare	NQ	
110-11	Above the Line Housing Costs	QE	CA hotel, Corporate Housing or Short-Term Rental Agencies only; no private residences or Air BnB
110-11	Air BnB Costs	NQ	
110-11	Short Term Rental Agency Housing Costs	QE	
110-19	Studio Executives Housing	NQ	
110-20	Housing Allowance	NQ	
110-21	Above The Line Per Diem	NQ	
110-21	Above The Line Living Expenses	NQ	
110-22	Studio Executive Per Diem	NQ	
110-25	Travel Day Salaries – intrastate	QW	On qualified labor only.
110-26	Travel Day Salaries – into and out of CA	NQ	
110-27	Above The Line Per Diem – Stunts	QW	On qualified off-camera labor.
110-27	Above The Line Per Diem – Staff	QW	On qualified labor only.
110-30	Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
110-31	Travel Agent Fees/Taxes	QE	
110-35	Ground Transportation	QE	
110-48	Above The Line Meal Allowance	NQ	
110-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183.
PRODUCTION			
111-00	EXTRAS		
111-01	Guild Extras	QW	
111-02	Waiver/Non-Union Extras	QW	

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Acct #	Description	Tag(s)	Comments
111-00	EXTRAS		
111-03	Stand-Ins	QW	
111-04	Special Ability Extras, Photo doubles	QW	Includes singers & choir, sideline musicians, dancers. Must be paid on an extras voucher.
111-05	SAG Adjustments	QW	Does not include upgrades to performers.
111-06	Pre-Production Interviews and Fittings	QW	
111-07	Precision Drivers	QW	
111-08	Dancers	QW	Must be paid through extras voucher.
111-09	Sideline Musicians	QW	
111-15	Teachers/Welfare Workers	QW	
111-20	Extras Casting Director	QW	For CA casting duties only.
111-21	Extras Casting Assistant	QW	For CA casting duties only.
111-25	Extras Casting Commission (Handling Fee)	QE	
111-40	Purchases and Supplies	QE	
111-45	Teachers Box Rentals	QE	
111-46	Atmosphere Cars	QW	If paid to qualified labor through payroll company as car allowance.
111-47	Car Allowances	QW	
111-48	Mileage Reimbursement	QE	
111-50	Extras Casting Rentals	QE	
111-55	Wardrobe Allowance	QW	On qualified labor only.
111-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183.
112-00	PRODUCTION STAFF		
112-01	Production Manager	QW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-02	First Assistant Director	QW	
112-03	Key Second Assistant Director	QW	
112-04	Other DGA Staff	QW	
112-04	Associate Director	QW	
112-04	Stage Manager (Live Shows)	QW	
112-05	Production Supervisor	QW	\$100,000 cap (plus qualified fringe & box rentals) if also receiving a producer credit.
112-06	Script Supervisor	QW	
112-07	Production Coordinator	QW	
112-08	Assistant Production Coordinator	QW	
112-09	Production Secretaries	QW	
112-10	Technical Advisor/Consultants/Interpreter	QW	
112-11	Production Assistants	QW	
112-12	Location Manager	QW	
112-13	Assistant Location Manager	QW	
112-14	Location Scouts	QW	
112-16	Production Accountant	QW	
112-19	Assistant Production Accountants	QW	
112-20	Construction Accountant	QW	
112-21	Payroll Accountant	QW	

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Acct #	Description	Tag(s)	Comments
112-00	PRODUCTION STAFF		
112-35	Miscellaneous Prep/Board/Budget	QW	If in CA after issuance of Credit Allocation Letter.
112-40	Purchases and Supplies	QE	
112-45	Box Rentals	QE	
112-46	Meal Allowance	QW	On qualified labor only.
112-47	Car / Mileage Allowances	QW	
112-48	Mileage Reimbursement	QE	
112-49	Cell Phones	QE	
112-50	Rentals	QE	
112-75	On set Synchronize Subscription	QE	
112-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
114-00	ART DEPARTMENT		
114-01	Production Designer	QW	
114-02	Art Director	QW	
114-03	Assistant Art Director	QW	
114-04	Set Designers	QW	
114-05	Sketch/Storyboard Artists	QW	
114-06	Set Model Builders	QW	
114-07	Art Department Coordinator	QW	
114-08	Other Art Department Labor	QW	
114-11	Construction Coordinator	QW	
114-12	Construction Carpentry Foreman	QW	
114-13	Construction Paint Foreman	QW	
114-14	Grip/Labor Foreman	QW	
114-15	Construction First Aid	QW	
114-40	Purchases and Supplies	QE	
114-45	Box Rentals	QE	
114-47	Car Allowances	QW	
114-48	Mileage Reimbursement	QE	
114-49	Cell Phones	QE	
114-50	Rentals	QE	
114-60	Loss and Damages	QE	
114-70	Blue Printing	QE	
114-71	Stock Units/Backings	QE	
114-72	Processing	QE	
114-73	Research Materials	QE	
114-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
115-00	SET CONSTRUCTION		
115-01	Set Construction Labor	QW	If not detailed, maximum Set Construction cost split is 70% labor / 30% materials.
115-02	Set Construction Materials Purchase & Rentals	QE	

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Acct #	Description	Tag(s)	Comments
115-00	SET CONSTRUCTION		
115-03	Set Striking – Labor	QW	If not detailed, Labor/Materials can be split 80/20%
115-04	Set Striking – Materials Purchases	QE	
115-05	Set Striking – Equipment Rentals	QE	
115-10	Fold and Hold Sets	QE	
115-11	Custom Signage	QE	If not detailed, maximum cost split is 70% labor /30% materials
115-45	Box Rentals	QE	
115-47	Car Allowances	QW	
115-48	Mileage Reimbursement	QE	
115-49	Cell Phones	QE	
115-50	Rentals	QE	
115-70	Mill Rental Costs	QE	
115-83	Strike – General Non Labor	QE	
115-86	Lighting Platforms	QE	
115-90	Backings Rentals/Purchase	QE	
115-92	General Start-Up Expenses	QE	
115-93	Scaffolding Rentals	QE	
115-94	Greens	QE	
115-95	Trash Disposal	QE	
115-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
116-00	GRIP/SET OPERATIONS		
116-01	Key Grip	QW	
116-02	Best Boy Grip	QW	
116-03	Company Grips	QW	
116-04	Dolly Grips	QW	
116-05	Crane Grips	QW	
116-07	Additional Grip Labor	QW	
116-08	Rigging and Striking Grips	QW	
116-09	Stand By Painters	QW	
116-10	Greensperson	QW	
116-11	Craft Service	QW	
116-12	Stand By Carpenters	QW	
116-15	Set First Aid	QW	
116-17	Set Watchperson / Security	QE	
116-40	Purchases and Supplies	QE	
116-44	Craft Service Truck Allowance	QE	
116-45	Box Rentals	QE	
116-47	Car Allowances	QW	
116-48	Mileage Reimbursement	QE	
116-49	Cell Phones	QE	
116-50	Rentals	QE	
116-51	Grip Package	QE	

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Acct #	Description	Tag(s)	Comments
116-00	GRIP/SET OPERATIONS		
116-53	Additional Equipment	QE	
116-54	Rigging Package	QE	
116-56	Craft Service Food	QE	
116-57	Catered Food	QE	
116-60	Loss and Damages	QE	
116-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
118-00	CAMERA		
118-01	Director of Photography	QW	
118-02	Camera Operator	QW	
118-03	First Assistant Camera Operator	QW	
118-04	Second Assistant Camera Operator	QW	
118-05	Loaders	QW	
118-06	Still Photographer	QW	
118-07	D.I.T.	QW	
118-08	Steadicam Operator	QW	
118-09	Steadicam Assistant	QW	
118-10	Additional Camera Crew	QW	
118-40	Purchases and Supplies	QE	
118-41	Helmet Camera Purchase	QE	Subject to digital asset reduction.
118-45	Box Rentals	QE	
118-47	Car Allowances	QW	
118-48	Mileage Reimbursement	QE	
118-49	Cell Phones	QE	
118-50	Rentals	QE	
118-51	Camera Package	QE	
118-60	Loss and Damages	QE	
118-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
119-00	PRODUCTION SOUND		
119-01	Mixer	QW	
119-02	Boom Operator	QW	
119-03	Cablepersons	QW	
119-04	Special Boom Operator	QW	
119-05	Audio Playback Operator	QW	
119-06	Audio Playback Assistant	QW	
119-07	Additional Audio Crew	QW	
119-40	Purchases and Supplies	QE	
119-45	Box Rentals	QE	
119-47	Car Allowances	QW	
119-48	Mileage Reimbursement	QE	
119-49	Cell Phones	QE	
119-50	Rentals	QE	
119-51	Walkie Talkies	QE	

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Acct #	Description	Tag(s)	Comments
119-52	Sound Package	QE	
119-60	Loss and Damages	QE	
119-99	Fringe Benefits	QW	On qualified labor only; see #183-00.
120-00	ELECTRICAL/SET LIGHTING		
120-01	Gaffer/Chief Lighting Technician	QW	
120-02	Best Boy Electrician	QW	
120-03	Lamp Operators	QW	
120-04	Generator Operator and Assistants	QW	
120-05	Electricians	QW	
120-07	Additional Lamp Operators	QW	
120-08	Rigging and Striking Electricians	QW	
120-09	Special Equipment Operator	QW	
120-12	Electric Current Tie-Ins	QE	
120-13	Current	QE	
120-40	Purchases and Supplies	QE	
120-41	Globes, Gels and Carbons	QE	
120-45	Box Rentals	QE	
120-47	Car / Mileage Allowances	QW	
120-47	Car Allowances	QW	
120-48	Mileage Reimbursement	QE	
120-50	Rentals	QE	
120-51	Electric Package	QE	
120-52	Stage Package	QE	
120-53	Rigging Package	QE	
120-54	Specialty Lighting	QE	
120-55	Generator Rentals	QE	
120-56	Cable Package	QE	
120-60	Loss and Damages	QE	
120-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
121-00	SPECIAL EFFECTS		
121-01	SPFX Coordinator	QW	
121-02	SPFX Foreman	QW	
121-03	SPFX Assistants	QW	
121-07	Additional SPFX Labor	QW	
121-08	SPFX Rigging and Striking	QW	
121-09	SPFX Manufacturing	QE	
121-40	Purchases and Supplies	QE	
121-45	Box Rentals	QE	
121-47	Car Allowances	QW	
121-48	Mileage Reimbursement	QE	
121-49	Cell Phones	QE	
121-50	Rentals	QE	
121-60	Loss and Damages	QE	
121-99	Fringe Benefits	QW	On qualified labor only; See #183-00.

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Acct #	Description	Tag(s)	Comments
122-00	CREATURE/MECHANICAL EFFECTS		
122-01	C/M Effects Coordinator	QW	
122-02	C/M Effects Foreman	QW	
122-03	C/M Effects Assistants	QW	
122-07	Additional C/M Effects Labor	QW	
122-08	C/M Rigging and Striking	QW	
122-09	C/M Manufacturing – Labor	QW	
122-10	C/M Manufacturing – Materials	QE	
122-40	Purchases and Supplies	QE	
122-45	Box Rentals	QE	
122-47	Car Allowances	QW	
122-48	Mileage Reimbursement	QE	
122-50	Rentals	QE	
122-60	Loss and Damages	QE	
122-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
123-00	SET DRESSING		
123-01	Set Decorator	QW	
123-02	On Set Dressers	QW	
123-03	Leadperson	QW	
123-04	Buyers	QW	
123-05	Swing Gang	QW	
123-06	Additional Swing Labor	QW	
123-09	Set Dressing Manufacturing/Labor	QW	
123-10	Electrical Fixture Manufacturing/Labor	QW	
123-11	Set Dressing – Electronic Purchases	QE	Subject to digital asset reduction.
123-40	Purchases and Supplies	QE	
123-41	Drapery/Carpet	QE	
123-45	Box Rentals	QE	
123-47	Car Allowances	QW	
123-48	Mileage Reimbursement	QE	
123-49	Cell Phones	QE	
123-50	Rentals	QE	
123-60	Loss and Damages	QE	
123-99	Fringe Benefits	QW	On qualified labor only; See #183-00.
124-00	ANIMALS & HANDLERS		
124-01	Head Wrangler/Gang Boss	QW	If paid directly through payroll; otherwise QE.
124-02	Wranglers	QW	
124-03	Ramrods	QW	
124-04	Wild Animal Trainer/Handler	QW	
124-05	Domestic Animal Trainer/Handler	QW	
124-06	Veterinarian	QW	
124-07	Additional Trainers/Handlers	QW	
124-40	Purchases and Supplies	QE	

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Acct #	Description	Tag(s)	Comments
124-00	ANIMALS & HANDLERS		
124-41	Animal Purchases	QE	
124-45	Box Rentals	QE	
123-47	Car Allowances	QW	
123-48	Mileage Reimbursement	QE	
124-50	Rentals	QE	
124-51	Animal Rentals	QE	
124-55	Animal Transportation, Feeding & Stabling	QE	Transportation within CA.
124-60	Loss and Damages	QE	
124-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
125-00	WARDROBE		
125-01	Costume Designers	QW	
125-02	Assistant Costume Designer	QW	
125-03	Costume Supervisor	QW	
125-04	Key Costumers	QW	
125-05	Costumers	QW	
125-06	Wardrobe Assistants	QW	
125-07	Costume Sketch Artist	QW	
125-08	Additional Wardrobe Assistants	QW	
125-09	Seamstress/Tailor	QW	QE if paid to outside vendor.
125-10	Manufacturing Labor	QW	
125-15	Outside Alterations	QE	
125-19	Restocking Fee	QE	
125-20	Wardrobe Cleaning and Dyeing	QE	
125-40	Expendable Purchases and Supplies	QE	
125-41	Washing Machine & Dryer	QE	
125-45	Box Rentals	QE	
125-47	Car Allowances	QW	
125-48	Mileage Reimbursement	QE	
125-49	Cell Phones	QE	
125-51	Wardrobe Rentals	QE	
125-52	Shop Rentals	QE	
125-60	Loss and Damages	QE	
125-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
127-00	MAKEUP & HAIRDRESSING		
127-01	Key Makeup Artists	QW	
127-02	Makeup Artists	QW	
127-05	Body Makeup Artists	QW	
127-07	Additional Makeup Artists	QW	
127-11	Key Hairstylists	QW	
127-12	Hairstylists	QW	
127-17	Additional Hairstylists	QW	
127-21	Key Prosthetic Makeup Artist	QW	If paid directly through payroll; otherwise QE.

QW = Qualified WagesVU = Visual EffectsQE = Qualified ExpendituresNQ = Not-Qualified

Acct #	Description	Tag(s)	Comments
127-00	MAKEUP & HAIRDRESSING		
127-22	Prosthetic Makeup Artist	QW	
127-27	Additional Prosthetic Makeup Artists	QW	
127-40	Purchases and Supplies	QE	
127-41	Wigs Rentals	QE	
127-45	Box Rentals	QE	
127-47	Car Allowances	QW	
127-48	Mileage Reimbursement	QE	
127-50	Rentals	QE	
127-60	Loss and Damages	QE	
127-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
128-00	VIDEO PLAYBACK AND ASSIST		
128-01	Video Assist Operator	QW	
128-03	Playback Operator	QW	
128-04	Playback Assistant	QW	
128-07	Miscellaneous Video Labor	QW	If paid directly through payroll; otherwise QE.
128-40	Purchases and Supplies	QE	
128-41	Video Transfers	QE	
128-45	Box Rentals	QE	
128-47	Car / Mileage Allowances	QW	
128-48	Car Allowances	QW	
128-50	Rentals	QE	
128-51	Video Assist Package	QE	
128-60	Loss and Damages	QE	
128-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
131-00	PROPERTY DEPARTMENT		
131-01	Propmaster	QW	
131-02	Assistant Propmaster	QW	
131-03	Second Assistant Propmaster	QW	
131-05	Weapons Handler	QW	
131-07	Additional Property Persons	QW	
131-08	Food Stylist	QW	
131-09	Prop Manufacturing – Labor	QW	Labor must be in CA; QE if not paid directly.
131-10	Prop Manufacturing – Materials	QE	
131-40	Purchases and Supplies	QE	
131-42	Props – Electronic	QE	Subject to digital asset reduction
131-45	Box Rentals	QE	
131-47	Car Allowances	QW	
131-48	Mileage Reimbursement	QE	
131-49	Cell Phones	QE	
131-50	Rentals	QE	
131-60	Loss and Damages	QE	
131-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183

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Acct #	Description	Tag(s)	Comments
135-00	ACTION PROPS AND PICTURE VEHICLES		
135-01	Picture Vehicle Coordinator	QW	
135-02	Assistant Picture Vehicle Coordinator	QW	
135-05	Mechanic/Automobile Service Person	QW	
135-09	Vehicle Prop Manufacture	QW	
135-40	Automobile Supplies	QE	
135-41	Aircraft Supplies	QE	
135-42	Boat/Watercraft Supplies	QE	
135-43	Train/Railroad Purchases and Supplies	QE	
135-44	Stage Coach / Wagon Purchases & Supplies	QE	
135-45	Box Rentals	QE	
135-47	Car Allowances	QW	
135-48	Mileage Reimbursement	QE	
135-50	Automobile Rentals	QE	
135-51	Aircraft Rentals	QE	
135-52	Boat/Watercraft Rentals	QE	
135-53	Train/Railroad Rentals	QE	
135-54	Misc. Rentals	QE	
135-60	Loss and Damages	QE	
135-61	Vehicle Repair/Restoration/Maintenance	QE	
135-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
140-00	PRODUCTION MEDIA, STOCK & LAB		
140-17	Raw Stock	QE	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	QE	
140-19	Printing	QE	
140-20	Daily Film to Media Transfers/Conversions	QE	
140-22	HD-Cam	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	Subject to digital asset reduction.
140-40	Raid Drives	QE	Not subject to asset reduction.
140-63	Sound Transfers	QE	
140-65	Polaroid Film	QE	
140-66	Still Film/HD Stills Expense	QE	
141-00	SECOND UNIT		
141-##	All Categories	Same as 1 st Unit	
142-00	ADDITIONAL UNITS		
142-##	All Categories	Same as 1 st Unit	
144-00	TESTS		
144-##	All Categories	Same as 1 st Unit	

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Acct #	Description	Tag(s)	Comments
147-00	TRANSPORTATION		
147-01	Transportation Coordinator	QW	
147-02	Transportation Captain	QW	
147-03	Transportation Co-Captain	QW	
147-04	Dispatcher	QW	
147-##	Drivers	QW	
147-##	Vehicles, Equipment	QE	
147-40	Gasoline & Oil	QE	
147-41	Maintenance & Supplies	QE	
147-42	Permits/Tolls/Parking/Etc.	QE	Within CA.
147-43	Traffic and Parking Fines	NQ	
147-44	Messengers	QE	
147-45	Driver Meal Allowances	QW	
147-46	Limousines & Taxis	QE	
147-47	Car Allowances	QW	Within CA for qualified labor only.
147-48	Drive-to Mileage	QW	
147-48	Self-Drive Vehicle Rentals	QE	
147-49	Drop Loads – Equipment rentals	QE	Intrastate.
147-50	D.O.T. Filings	QE	
147-60	Loss and Damages	QE	
147-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
150-00	LOCATION AND OFFICE EXPENSES		
150-01	Survey Costs – Air Fares	QE	Intrastate travel only. Must be purchased from a CA vendor.
150-02	Survey Costs – Housing	QE	CA hotel or corporate housing only; no private residences or Air BnB.
150-03	Survey Costs – Per Diems	QW	On qualified labor only.
150-04	Travel Agency Fees & Taxes	QE	Intrastate travel only
150-05	Luggage Fees	QE	
150-10	Fire Safety Officers/Police	QW	QE if paid through third party.
150-11	Security	QE	QW if paid directly to the individual through payroll.
150-19	Caterers Labor	QW	
150-31	Production Office Rent	QE	
150-32	Location Office Furniture & Equip. Rentals	QE	
150-33	Office Phones & Communication Equip. Rentals	QE	
150-40	Production Office Supplies	QE	
150-41	Shipping and Postage	QE	Intrastate shipping only.
150-42	Other Location Expenses	QE	Within CA.
150-47	Car Allowances	QW	
150-48	Mileage Reimbursement	QE	
150-48	Drive-to Mileage	QW	
150-49	Police Motorcycles	QW	If not paid directly to the individual, QE.

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Acct #	Description	Tag(s)	Comments
150-00	LOCATION AND OFFICE EXPENSES		
150-49	Wrap Party Expenses	NQ	
150-50	Location Site Rentals	QE	Federal Properties and Indian Reservation Properties are NQ.
150-51	Donations for Use of Location	QE	Executed location agreement required.
150-52	Crew Work Space Rentals	QE	
150-53	Storage Space Rentals	QE	
150-54	Location Permits	QE	
150-55	Relocation Fees for Site Usage	QE	
150-56	Office Parking	QE	
150-57	Location Gratuities	QE	
150-60	Location Site Restoration	QE	
150-63	Air Conditioning & Heating Rentals	QE	
150-65	Portable Restroom Facilities	QE	
150-75	Trash Bins & Trash Removal	QE	
150-80	Below The Line Meals	QE	
150-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
155-00	BELOW-THE-LINE TRAVEL & LIVING		
155-01	Below the Line Airfares	QE	Intrastate travel only. Must be purchased from a CA vendor. QE, ZC if purchased from OZ vendor for OZ travel during the applicable period. Excludes Publicity.
155-02	Below the Line Housing Costs	QE	CA hotel or corporate housing only; no private residences or Air BnB. Excludes Publicity
155-02	Below the Line Housing / Living Allowance	QW	If paid to qualified labor direct through payroll. Excludes Publicity
155-02	Air BnB Costs	NQ	
155-02	Short-Term Rental Agency Housing Costs	QE	
155-03	Below the Line Per Diem	QW	On qualified labor only.
155-04	Travel Agent Fees/Taxes	QE	CA Agency. Intrastate travel only.
155-10	Travel Day Salaries – Intrastate	QW	On qualified labor only.
155-12	Travel Day Salaries – Into and out of CA	NQ	
155-13	Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
155-20	Travel Agency Fees & Taxes	QE	
155-30	Ground Transportation	QE	
155-75	Publicity Travel Expenses	NQ	
155-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
159-00	STAGE AND BACKLOT CHARGES (Assume listings within LA 30 mile zone)		
159-02	First Aid/Nurse	QW	
159-03	Fire Safety Officers	QW	
159-04	Security	QW	If paid directly through payroll; otherwise QE.
159-10	Utilities	QE	
159-43	Crew Parking	QE	

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Acct #	Description	Tag(s)	Comments
159-00	STAGE AND BACKLOT CHARGES (Assume listings within LA 30 mile zone)		
159-50	Stage/Backlot Rentals	QE	
159-51	Crew Working Space Rentals	QE	
159-52	Storage Space Rentals	QE	
159-60	Repairs & Restoration	QE	
159-63	Air Conditioning & Heating Rentals	QE	
159-65	Trash Bins & Trash Removal	QE	
159-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
178-00	AMORTIZATION (TV SERIES ONLY)		
178-90	All Categories	Same as Pattern	
183-00	FRINGE BENEFITS		
183-01	FUI – Unemployment Insurance	NQ	
183-02	FICA – Social Security	NQ	
183-03	FICA – Medicare	NQ	
183-04	FUTA	NQ	
183-05	CA Solvency Tax	NQ	
183-06	CA Care Medical	QE	
183-07	CA State Unemployment Insurance	QW	On qualified labor only.
183-08	CA Worker's Compensation	QW	On qualified labor only.
183-09	CA Affordable Care	QW	On qualified labor only.
183-10	Vacation Accrual	NQ	NQ in initial budget; QW when actually paid
183-11	Vacation Paid	QW	
183-12	Holiday Accrual (if not budgeted separately)	See Comment	<i>Exclude if holiday pay is a line item, otherwise 3.719 maximum (if applicable)</i>
183-13	Holiday Paid	QW	
183-14	Sick Pay Accrual	NQ	NQ in initial budget; QW when actually paid
183-14	Sick Pay Paid	QW	
183-15	Crew Union PH&W	QW	On qualified labor only.
183-16	Teamster Union PH&W	QW	
183-17	DGA PH&W	QW	
183-18	SAG Extras PH&W	QW	
183-19	Extras Casting Fee (Does not include handling fee)	QE	Maximum accepted is 12%
183-20	C.S.A.C.S. – Contract Services Administration Trust Fund – Editors Union	QW	
183-21	Payroll Company Taxes	NQ	
183-24	Above the Line Handling Fees	QW	On qualified labor only.
183-25	Below the Line Handling Fees	QW	On qualified labor only.
POST PRODUCTION			

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Acct #	Description	Tag(s)	Comments
361-00 PICTURE EDITORIAL (Work must be performed in CA)			
361-01	Picture Editor	QW	Work must be performed in CA.
361-02	First Assistant Picture Editor	QW	
361-03	Second Assistant Editor	QW	
361-04	Third Assistant Editor	QW	
361-05	Apprentice Editors	QW	
361-06	Editorial Production Assistants	QW	
361-07	Additional Editorial Staff	QW	
361-08	Animation Editor	QW	
361-09	Post Supervisor	QW	Subject to Salary cap (plus fringe and box rentals), if also receiving a producer credit.
361-10	Librarian	QW	Work must be performed in CA. QE if not paid directly to individual. During applicable period.
361-11	Editorial Conforming	QE	
361-12	Coding	QE	
361-17	Negative Cutting	QE	
361-21	Animation Projection	QE	
361-40	Purchases	QE	Not subject to digital asset reduction.
361-42	Purchases – Raid Drive	QE	Not subject to digital asset reduction.
361-45	Box Rentals	QE	
361-47	Car Allowance	QW	Work must be performed in CA.
361-47	Mileage Allowance	QW	
361-50	Rentals	QE	
361-51	Editing Room Rentals	QE	
361-56	Equipment Shipping	QE	Within CA only.
361-60	Editing Equipment Repairs	QE	
361-64	Courier Charges	QE	Within CA only.
361-80	Editorial Meals & Craft Service	QE	On qualified labor only; See Acct. # 183. Excludes Alcohol
361-99	Fringe Benefits	QW	
362-00 SOUND EDITORIAL			
362-01	Sound Designer	QE	QW if paid directly to the individual.
362-02	Sound Effects Editors	QE	
362-03	Assistant Sound Effects Editors	QE	
362-04	Apprentice Sound Effects Editors	QE	
362-05	Additional Sound Effects Editors	QE	
362-06	Additional Assistant Sound Effects Editors	QE	
362-07	Animation Sound Editor	QE	
362-08	ADR Editor	QE	
362-09	Assistant ADR Editor	QE	
362-10	Additional ADR Editors	QE	
362-11	M & E Editing	QE	QW if paid directly to the individual.
362-15	Outside Contractor Sound Package	QE	

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Acct #	Description	Tag(s)	Comments
362-00	SOUND EDITORIAL		
362-40	Purchases	QE	
362-45	Box Rentals	QE	
362-47	Messengers	QE	
362-50	Equipment Rentals	QE	
362-51	Studio Rentals	QE	Studio must be located in CA.
362-62	Temp Dub: Labor	QE	QW if paid directly to the individual.
362-63	Temp Dub 3:1 Transfer	QE	
362-64	Stereo Dub Transfer	QE	
362-80	Field Recordist	QE	QW if paid directly to the individual.
362-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
363-00	POST PRODUCTION SOUND		
363-01	Sound Reprints	QE	
363-05	Re-recording/Dubbing	QE	
363-08	Looping & ADR Facility	QE	Facility charges only; no performers.
363-09	Loop Group Talent	NQ	
363-15	Foley Stages	QE	Stages must be in CA.
363-16	Foley Walkers	QE	
363-20	Records and Supplies	QE	
363-23	Vocal Mix Downs	QE	
363-24	Mag Transfers	QE	
363-25	Music Tracking Transfer	QE	
363-26	Tie Lines	QE	CA costs only.
363-30	Layback	QE	
363-31	Playback	QE	
363-40	Purchases	QE	
363-44	Media & Negative Raw Stock	QE	
363-48	Messengers	QE	
363-50	Equipment Rentals	QE	
363-51	Studio Rentals	QE	Studio must be located in CA.
363-53	Sound Deliverables – Domestic, M & E Masters and Protection Copies	QE	
363-53	Sound Deliverables – Domestic Near Field Masters and Protection Copies	QE	
363-53	Sound Deliverables – International	NQ	
363-53	Sound Deliverables – Promotion and Publicity	NQ	
364-00	POST PRODUCTION FILM & LAB		
364-01	Editorial Reprints	QE	
364-02	Film Leader	QE	
364-03	Dialogue Transfers	QE	
364-08	Optical Sound Tracks	QE	Limit one.
364-09	Optical Sound Tracks Stock	QE	
364-10	Negative Splicing	QE	

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Acct #	Description	Tag(s)	Comments
364-00	POST PRODUCTION FILM & LAB		
364-11	Continuity/Spotting List	NQ	
364-12	Closed Captioning	QE	TV Projects only. NQ for features.
364-20	Film to Video Tape or Digital Transfers	QE	
364-21	Off Line Edit	QE	
364-22	Online Edit	QE	
364-23	Temp Color Correction	QE	
364-24	3D Costs	QE	
364-26	Synch Print	QE	
364-27	Data IO/O	QE	
364-28	Media Conform/Download	QE	
364-29	Quicktimes	QE	
364-30	Temp Color Correction	QE	NQ if for previews.
364-31	SDR Color Correction (Primary Grade: P3 for D-Cinema)	QE	
364-32	Trim Pass	QE	
364-33	Work Print/Reversal Dupes	QE	
364-34	Answer Print, Select Print	QE	Limit one each.
364-35	Interpositive	QE	
364-36	Internegative	QE	
364-37	Black Track Print	QE	
364-38	Composite Check Print	QE	
364-39	Showprint, Release Print	NQ	
364-40	Film Archival: YCM Color Separations, Digital Separations	NQ	
364-41	Film Archival: Negative or Internegative	QE	Limit one each. See Acct. 364-35/36
364-42	Geographical Separations	NQ	
364-43	Purchases – Video Tape Stock / Media	QE	
364-44	Purchases – Magnetic Film	QE	
364-45	Features: Airline, PAL or TV Versions TV: Airline or PAL Versions	NQ	
364-46	Digital Data Archive	QE	
364-47	Video Mastering	QE	No foreign distribution or marketing copies.
364-48	Pan & Scan – Domestic	QE	
364-49	Pan & Scan – Foreign	NQ	
364-50	Promo Dubs	NQ	Publicity related costs do not qualify.
364-51	VFX Drop-ins	QE	Does not qualify for bonus points.
364-52	Quality Control Checks and Fixes	QE	
364-53	Rentals	QE	If within CA.
364-54	Stock Picture Footage Processing	QE	
364-55	Media and Hard Drives	QE	
364-56	Digital Intermediate	QE	
364-57	Subtitling, Foreign Language Versions	NQ	
364-58	Consolidated Record Audio Masters	NQ	Limit one.

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Acct #	Description	Tag(s)	Comments
364-00	POST PRODUCTION FILM & LAB		
364-59	Digital Cinema Package (DCP) DCDM	QE	Domestic Only. Limit one per format (2D, 3D, Imax, Cinemark, Dolby Vision, Atmos, 5.1, 7.1).
364-60	Temp Digital Cinema Package (DCP)	QE	NQ for previews
364-61	Piracy Protection	QE	Must be California vendor.
364-62	Foreign Localization Versions	NQ	
364-63	Stock Footage License/Reuse Fees	NQ	
365-00	MUSIC EDITORIAL		
365-01	Music Editor	QW	
365-02	Additional Music Editor	QW	
365-03	Assistant Music Editor	QW	
365-10	Researcher	QW	
365-11	Music Editing Package, Contracted	QE	
365-12	Library/Archive Fees	QE	
365-20	Digital Transfer	QE	
365-40	Purchases	QE	
365-47	Shipping & Messengers	QE	
365-50	Rentals	QE	
365-63	Stock Sound Tracks	NQ	
365-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183
366-00	MUSIC		
366-01	Composer	NQ	
366-02	Songwriters	NQ	
366-03	Music Producer	NQ	
366-03	Music Supervisors	NQ	
366-04	Music Consultant	QW	Subject to review of duties.
366-05	Singers	QW	In CA; excludes star vocalists.
366-06	Orchestration	QW	
366-07	Conductor	QW	If not also score composer.
366-08	Copyists	QW	
366-09	Music Contractor	QW	For scoring/track recording only.
366-10	Rehearsals Equipment	QE	
366-11	Pre-Score: Musicians	QW	
366-12	Scoring: Musicians	QW	
366-13	Scoring Stage	QE	
366-13	Scoring Costs (Not Itemized)	70% QW 30% QE	
366-14	Song Purchases	NQ	
366-15	Rights & Clearances	NQ	
366-16	Album Mastering	NQ	

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Acct #	Description	Tag(s)	Comments
366-00	MUSIC		
366-18	Score Album Costs (Except Mastering)	QE	
366-19	Sideline Musicians (On Set)	QW	Extras only.
366-20	Soundtrack Album Track Costs	NQ	
366-31	Studio Engineers and Supplies	QE	For scoring/track recording only.
366-40	Purchases	QE	
366-47	Messengers	QE	
366-49	AFM Reuse Fees	NQ	
366-50	Rentals	QE	For scoring/track recording only.
366-51	Instrument Rentals	QE	
366-52	Electronic Music Package	QE	If not part of composer package fee.
366-53	Protocols (Scoring Stage)	QE	
366-56	Cartage	QE	Within CA.
366-64	Courier Charges	QE	Within CA.
366-99	Fringe Benefits	QW	For qualified labor only. Those indicated in green qualify for uplift.
367-00	VISUAL EFFECTS (Alphabetical Order)		
367-46	2D to 3D conversion (Post)	QE, VU	Must be included in CFC budget; CA vendor.
367-47	3D Visual Effects Elements Vendor Costs	QE, VU	Must be included in CFC budget; CA vendor.
367-77	3D Hardware	QE	Subject to digital asset reduction.
367-78	3D Projection	QE	
367-79	3D Related Costs (Production)	QE	QW if labor related and paid direct to labor through payroll.
367-30	3D Stereographer	QW	QE if paid direct through vendor.
367-80	3D Supervisor	QW	
367-16	Accountant, Visual Effects	QW	
367-08	Animation	QW, VU	QE, VU if paid through a third-party vendor. Fully animated projects do not qualify.
367-12	Aspera	NQ	
367-17	Assistant Accountant, Visual Effects	QW	
367-05	Assistant Editor, Visual Effects	QW, VU	
367-21	Blue/Green Screen Shooting and/or Rentals	QE	
367-63	Box Rentals/Cell Phones	QE, VU	Production company in house staff only. VU only for individuals that qualify for uplift.
367-07	CGI Artists	QW, VU	QE, VU if paid through a third-party vendor.
367-81	Cinesync	QE, VU	
367-08	Compositor	QE, VU	On set work does not qualify for uplift.
367-52	Computer rentals – VFX Staff	QE, VU	On qualified labor only.
367-03	Coordinator, Visual Effects	QW, VU	
367-30	Craft Service / Meals	QE	Excludes alcohol.
367-44	Cyberscanning	QE, VU	
367-32	Dailies Projection	QE	
367-61	Data I/O and Archiving	QE	
367-62	Data Sharing Fees	QE	

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Acct #	Description	Tag(s)	Comments
367-00	<i>VISUAL EFFECTS (Alphabetical Order)</i>		
367-11	Data Wrangler	QW, VU	
367-10	Digital Asset Manager	QW, VU	
367-60	Digital Delivery	QE, VU	VFX vendor cost for delivery of shots in format required by editor.
367-09	Director, Animation	NQ	
367-51	Drop-ins, Pulls	QE	Does not qualify for uplift.
367-04	Editor, Visual Effects	QW, VU	
367-99	Fringe Benefits	QW	Qualified labor only; fringes on labor indicated with VU qualify for uplift.
367-54	Furniture Rentals	QE	
367-35	Lab Processing	QE	
367-47	Lidar	QE, VU	
367-70	Loss and Damages	QE	
367-65	Materials & Supplies	QE	
367-45	Matte Shots	QE, VU	
367-24	Miniature Model Shop	QE	
367-23	Miniature Supervising Crew	QE	QW if paid direct through payroll.
367-18	Motion Capture	QE	
367-19	Motion Control	QE	
367-36	Negative Pulling	QE	
367-53	Office Rentals	QE	Production company in house staff.
367-41	On-Set Supervision, Vendor	QE, VU	QW and VU (QW/ ZW / VU if OZ) if paid directly by production company or payroll. Excludes Motion or Character capture.
367-42	Outside Contract Bids / VFX Vendors	QE, VU	
367-12	PA (Office), Visual Effects	QW, VU	
367-12	PA (On Set), Visual Effects	QW	
367-13	PA (Post), Visual Effects	QW, VU	
367-43	Pre-visualization/Post-Visualization	QE, VU	
367-26	Process/Rear Projection (Hansard)	QE	
367-01	Producer, Visual Effects	NQ	
367-49	Recording	QE, VU	
367-64	Rentals	QE	
367-50	Screening Room	QE, VU	<i>NQ if for audience preview.</i>
367-09	Set Survey Technician / Matchmover	QW	
367-55	Shipping	QE	Within CA only.
367-20	Simulcam	QE	
367-08	Staff Overtime, Visual Effects	QW, VU	On qualified labor only.
367-22	Stop Motion Photography	QE	QW if paid direct through payroll.
367-06	Storyboard Artist, Visual Effects	QW, VU	
367-02	Supervisor, Visual Effects	QW, VU	\$100,000 cap if also receiving a producer credit.
367-27	Temp Visual Effects	QE, VU	NQ if for audience preview
367-44	Transcoding/Scanning	QE, VU	

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Acct #	Description	Tag(s)	Comments
367-00	VISUAL EFFECTS (Alphabetical Order)		
367-24	Witness Cam Operator	QW, VU	
367-25	Witness Cam	QE, VU	
368-00	TITLES/DISSOLVES/WIPES		
368-11	Titles Designer	QE	Work must be performed in CA. QW if paid directly to individual or loan out.
368-12	Main & End Title Sequences	QE	Work must be performed in CA.
368-13	Textless Backgrounds	NQ	
368-14	Fades & Dissolves	QE	
368-23	Lab Processing	QE	
368-30	Develop Wedges	QE	
368-31	Develop Mattes	QE	
368-33	Raw Stock	QE	
369-00	PROJECTION		
369-01	Projectionists	QE	NQ if for previews.
369-50	Rentals	QE	
369-51	Screening Room Rentals	QE	Rooms must be in CA; Excludes previews and Friends & Family screenings.
369-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183.
370-00	PREVIEW COSTS		
370-01	Additional Editorial Staff	QW	
370-02	Music Editorial	QW	If paid directly through payroll; otherwise QE.
370-03	Sound Editorial	QE	QW if paid directly to the individual.
370-04	Temp Dub	QE	
370-05	On Line Editing	NQ	
370-06	Color Correcting	NQ	
370-08	DCP	NQ	
370-10	Projectionist	NQ	
370-11	Focus Group	NQ	
370-12	Theater Rentals	NQ	
370-13	Audience Recruitment	NQ	
370-14	Misc. Preview Expenses	NQ	
370-15	Temp DCP	NQ	
370-99	Fringe Benefits	QW	On qualified labor only.
372-00	POST PRODUCTION TRAVEL & LIVING		
372-01	Post Production Crew Airfares	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-02	Post Production Crew Housing Allowance	QW	If paid to qualified labor direct through payroll.
372-02	Post Production Crew Housing Costs	QE	CA hotel or corporate housing only; no private residences or Air BnB.
372-03	Post Production Crew Per Diem	QW	On qualified labor only.
372-04	Travel Agency Fees/Taxes	QE	CA Agency. Intrastate travel only.

QW = Qualified WagesVU = Visual EffectsQE = Qualified ExpendituresNQ = Not-Qualified

Acct #	Description	Tag(s)	Comments
372-00	POST PRODUCTION TRAVEL & LIVING		
372-10	Travel Day Salaries – Intrastate	QW	On qualified labor only.
372-12	Travel Day Salaries – Into and out of CA	NQ	
372-13	Luggage Fees	QE	Intrastate travel only. Must be purchased from a CA vendor.
372-35	Ground Transportation	QE	
372-99	Fringe Benefits	QW	On qualified labor only; See Acct. # 183.
OTHER			
470-00	MISCELLANEOUS CHARGES		
470-02	Agreed Upon Procedures Auditing	NQ	
470-03	AMPTP Fees	NQ	
470-04	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
470-05	California Sales Taxes	QE	
470-06	Carbon Offset Cert/Tree Planting	QE	
470-07	Career Readiness Financial Contribution	NQ	
470-12	Career Readiness Intern Salaries	NQ	Hours worked beyond 225 aggregate minimum qualify for tax credits
470-13	City Business License	QE	
470-14	Clearance Coordinator	QW	If paid directly through payroll; otherwise QE.
470-15	Community Relations & Film Promotion	NQ	
470-16	Computer/Digital Equipment	QE	1/5 of purchase price if > \$250.
470-17	Corporate Tax Return	NQ	
470-18	CPA Expense for AUP Report	NQ	
470-19	DAX System	QE	
470-20	Dolby, DTS, SDDS License Fees	NQ	
470-21	Grievances, Unions	NQ	
470-22	Harassment Training	NQ	
470-23	Meal Penalty	QW	Qualified Labor only.
470-25	MPAA Rating Fee	QE	
470-30	Online Photo Approval Service	QE	If based in CA.
470-32	Online Purchases	QE	If used in CA, shipped from a CA vendor. (See Tracking Tips)
470-33	Online Shipping	QE	If shipped within the state.
470-36	"P" Card Fees	QE	If issued by CA-based company.
470-40	Paid Intern (Not Career Readiness)	QW	
470-41	Post Production Accounting	QE	Does not include Agreed Upon Procedures Report or CPA.
470-42	Postage	QE	
470-44	Product Placement Credits	NQ	
470-45	Product Placement Staff	NQ	
470-49	Parking or Traffic Violation Fines	NQ	

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Acct #	Description	Tag(s)	Comments
470-00	MISCELLANEOUS CHARGES		
470-50	Penalties & Union Grievances	NQ	
470-65	Production Company Formation Fees	QE	Only if formed and filed in the state of CA during the qualified period.
470-70	Production Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE	Excludes financing, distribution, or marketing expenses.
470-71	Production Services Company Fees	NQ	
470-72	Property Taxes	NQ	
470-73	Record Retention (Scanning Documents)	QE	
470-74	Reusable Water Bottles	QE	
470-75	Safety Advisor, "Green" Advisor	QE	QW if paid directly to individual or through payroll.
470-76	Sales Tax	QE	
470-77	Use Tax	NQ	
470-78	City Taxes	NQ	
470-79	California State Taxes	NQ	
470-80	Scenechronize Subscription	QE	
470-81	Software Purchases	NQ	
470-81	Aspera	NQ	
470-82	Solar Power Cells	QE	
470-83	Miscellaneous Production Expenses	NQ	
470-84	Charitable Donations	NQ	QE with location agreement
470-85	Studio Charges for Specific Items	QE	All related party transactions subject to review.
470-86	Studio Entertainment	NQ	
470-87	Studio Overhead Allocations	NQ	
470-88	Work Visa Fees	NQ	
471-00	INSURANCE		
471-01	Production Package	QE	Must be purchased from a CA based broker. Only costs concerning work in CA qualify.
471-02	Errors & Omissions Insurance	NQ	
471-03	General Liability Insurance	QE	
471-04	Umbrella Policy	QE	
471-05	Workers' Compensation Insurance	QE	
471-06	Automobile Liability Insurance	QE	
471-07	Guild Travel Insurance	QE	
471-08	Essential Element	NQ	
471-09	Insurance Adjusters	QE	
471-010	Insurance Auditors	QE	
471-11	Cast Exams	QE	QW if doctor is paid directly.
471-12	Insurance Deductibles	NQ	
471-24	Anti-Piracy Service	QE	Must be CA vendor.
471-25	Recoverable Costs	QE	Must be deducted from qualified expenditure total.
471-30	Non-Allowable Costs	NQ	
471-35	Miscellaneous Additional Premiums	QE	

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Acct #	Description	Tag(s)	Comments
471-00	INSURANCE		
471-50	Covered California	QE	
475-00	PUBLICITY		
475-05	Special Stills Photographer	NQ	See account #118-06 for Set Still Photographer.
475-11	Publicist	NQ	
475-30	Online Photo Approval Service	QE	Must be based in CA.
475-40	Purchases	NQ	
475-41	Stills Supplies	NQ	
475-42	Stills Lab Expense	NQ	
475-43	Promotional Materials	NQ	
475-45	Box Rentals	NQ	
475-47	Car / Mileage Allowances	NQ	
475-50	Rentals	NQ	
475-60	Travel Expenses	NQ	
475-80	Publicity Meals and Entertainment	NQ	
475-90	DVD Extras, Trailers, EPK	NQ	
475-99	Fringe Benefits	NQ	
480-00	CONTRACTUAL CHARGES		
	Contingency	Include as contractual charges, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION.	Up to <u>10%</u> only on estimated qualifying expenditures in CA;
	Completion Bond		Up to <u>2%</u> on qualified spend only allowable as a contractual expense; Must be purchased from a CA-based Bond Company and included in Total Production Budget.

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FRINGE BENEFITS

It is advisable to set up budgets with the following fringe breakdown as federal fringes and others must be excluded from California tax credit calculations. Non-Qualifying fringe must be separated or zero'd out when creating the Qualified Expenditure budget.

Note: If fringes are combined, they must include itemized calculations showing how the combined total was achieved and must not exceed individual ranges.

The CFC will not accept budgets with ALL-INCLUSIVE fringe rates that include Non-Qualifying Fringe (e.g., FICA, MEDICARE, FUI, FUTA, PIT [personal income tax withholding]). **Combined Fringes MUST be itemized on the Fringe Matrix.**

Description	Type		Accepted %	Notes
Unemployment Insurance	Fed	FUI	0	Exclude from Incentive Budget
FICA – Social Security	Fed	FICA	0	Exclude from Incentive Budget
FICA – Medicare	Fed	MED	0	Exclude from Incentive Budget
CA Solvency	Fed	CAFUI	0	Exclude from Incentive Budget
CA State Taxes	CA	CAST	0	Exclude from Incentive Budget
Add'l FUTA	CA	FUTA	0	Exclude from Incentive Budget
State Unemployment Insurance	CA	SUI	6.2	Include in Incentive Budget
California Care Medical Insurance	CA	NU %	4.5	May Include in fringes or as a line item in Incentive Budget
Workers Compensation – Crew / Background Talent	CA	WC	5.4	Include in Incentive Budget.
Workers Compensation – Clerical / Editorial	CA	WC	1.96	
Vacation Accrual	CA	VAC	4.0	Include in Incentive Budget. (if applicable)
Holiday Accrual	CA	HOL	3.719	Exclude from Incentive Budget if holiday pay is a line item.
Sick Pay Accrual	CA	SIC	0	Exclude from Incentive Budget. QW for Recurring and Relocating TV.
Crew/399 Pension, Health & Welfare	CA	IA %	23.50	May Include in Incentive Budget
Crew Combined	CA	IA/CAT	37.219	IA plus SUI/WC/Payroll Fee
Crew/399 IAP	CA	IA%	6.0	May include in Incentive Budget
DGA PH&W UPM/ ADs	CA	DGA	20.38	Include in Incentive Budget. Exclude Holiday if line item
SAG/AFTRA P/H/W Stunt Coordinator	CA	SAG	19	

<i>Description</i>	<i>Type</i>		<i>Accepted %</i>	<i>Notes</i>
<i>SAG/AFTRA P/H/W Extras</i>	CA	SAGE	18.5	
<i>AFTRA (Network)</i>	CA	AFTRA	19	
<i>Non-Union Flat</i>	CA	NU	SUI 6.2 WC 4.03 Payroll fee 1.0-2 CA Care 4.5	<i>If combined, include breakdown of how total was achieved and not to exceed individual ranges</i>
<i>Extras – SAG (All inclusive - exclude Casting Fee)</i>	CA	SE	Max 32.5	<i>Include in Incentive Budget. If combined, include breakdown of how total was achieved; not to exceed individual ranges</i>
<i>Extras Casting Fee</i>	CA	Fee	0	<i>May be included as a QE line item in the budget.</i>
<i>Teamsters</i>	CA	T%	29.4255	
<i>Teamster Combined</i>	CA	T%	35.4255	
<i>ATL Payroll Handling Fee</i>	CA	ATL	<i>Per check fee</i>	<i>Include in Incentive Budget (salary must qualify)</i>
<i>BTL Payroll Handling Fee</i>	CA	BTL	2	